

CHAPTER V

CONCLUSIONS AND IMPLICATION

A. Conclusions

This study aims to ascertain how staff competency, community involvement, and internal control affect the accountability of village fund administration. Numerous inferences can be made based on the findings of this investigation.

1. Employee competency negatively impacts the accountability of village finance management. This implies that the management of village funds is held more accountable for the employees with the lowest levels of competence. This is believed to be the result of low awareness of the notion of village funds and subpar report preparation skills on the part of the village treasurer.
2. Village fund management accountability is positively and significantly impacted by community participation. We can conclude that a high degree of community enhances accountability in the way village funds are managed.
3. Internal control has a favorable and considerable impact on accountability for the administration of village funds. This suggests that when internal controls are successful, the management of village funds becomes more accountable.

B. Implication

Competence is really needed by village officials, because they have an important role in administering village government. Therefore, it is important

for the village government to improve the competency of each village employee, namely by holding training, especially in managing village funds. When recruiting village employees there must be requirements, especially regarding education, and they must have sufficient experience in village government. Community involvement in village government activities is also important because the evaluation provided can be used as a basis for decision making. Apart from that, it is important for village governments to implement good internal controls to prevent fraud in managing village funds. Efforts that can be made include dividing tasks between one function and another. For example, the village treasurer only manages finances. If there are transactions related to village funds or anything else, they must be recorded in supporting documents.

C. Limitations

There are also a lot of limitations to this research, which the author believes will be addressed in future studies. This simplest research was conducted in 39 village offices in Banyumas Regency. It is hoped that further research can increase the number of samples to conduct similar research in other areas, so that it can support research and increase research coverage.

In this research, the independent variable that affects village fund management accountability is only 65%, meaning that there are still other variables that have an effect. So, it is hoped that further research can add different variables that potentially affect accountability of village fund management, such as organizational commitment, quality of financial reports, use of information technology, leadership style, and others.